ITA No. 163 of 2001
Hon. P.C. Verma, J.
Hon. P.C. Pant, J.

The appeal is dismissed.

For orders, see our order of date kept in connected I.T.A. No. 165 of 2001.

(P.C. Pant, J.) (P.C. Verma, J.)

Dt. 22.07.2005
HN